

INTER-OFFICE MEMORANDUM

Office of Accounts and Control

TO: Chief Financial Officers **DATE:** December 2, 2002
FROM: Lawrence C. Franklin, Jr., State Controller
SUBJECT: EMPLOYER PROVIDED VEHICLES

This is a reminder that **ALL** employees who have used a state-owned vehicle for commuting purposes during the past year should have completed and submitted two forms to the Office of Accounts and Control, except if they were exempt by the IRS code. One form is to report the value of commuting use as a taxable fringe benefit on the employee's W-2 for 2002. The other form is to report total usage of the same vehicle for calendar year 2002. This information is required for an annual report to the General Assembly.

On September 25, 2002, a memorandum, CFO: 03-20, was posted to the Office of Accounts and Control web site advising you and applicable employees of this requirement.

Except for employees exempt by FEDERAL LAW, all employees have to complete and submit either of three forms A-51a, A-51b or A-51c to report the value of commuting miles as a taxable fringe benefit to the Office of Accounts and Control. Also, each employee has to complete and submit an **Annual Report of State-owned Vehicle Usage** form to the Division of Central Services, irrespective of the fact that they are exempt from reimbursing the state for commuting use under STATE LAW.

The completed forms should be in the Payroll Section of the Office of Accounts and Control ***no later than 10:00am on Wednesday, December 11, 2002.*** If the forms are not received by this deadline, the amounts to be reported as taxable fringe benefits will be reported on the employee's W-2 for calendar year 2003.

/hh
CFO: 03-34